

**PACHULSKI STANG ZIEHL & JONES LLP**

10100 Santa Monica Boulevard  
11th Floor  
Los Angeles, CA 90067

January 31, 2010

Invoice Number **88375**

**12304 00002**

**JNP**

Ramona Neal  
Hewlett-Packard Company  
11307 Chinden Blvd. MS 314  
Boise, ID 83714

Balance forward as of last invoice, dated: December 31, 2009	\$103,419.51
Payments received since last invoice, last payment received -- February 10, 2010	\$40,670.43
A/R Adjustments	-\$46,472.35
Net balance forward	<hr/> <hr/> \$16,276.73

Re: Circuit City committee representation

**Statement of Professional Services Rendered Through 01/31/2010**

**Hours      Rate      Amount**

**Asset Disposition [B130]**

01/13/10	JAM	Review DR-1 ground lease proposals.	0.40	750.00	\$300.00
01/22/10	JNP	Review and respond to email from J. Morris regarding land sale.	0.10	775.00	\$77.50

**Task Code Total**

---

---

0.50

---

---

\$377.50

**Case Administration [B110]**

01/07/10	JNP	Review emails and pleadings.	0.20	775.00	\$155.00
01/08/10	JNP	Review various pleadings.	0.30	775.00	\$232.50
01/08/10	MAM	Update and circulate critical dates memorandum.	0.40	205.00	\$82.00
01/15/10	MAM	Update and circulate critical dates memorandum.	0.90	205.00	\$184.50
01/15/10	RJF	Review recent paper flow memos.	0.50	855.00	\$427.50
01/22/10	MAM	Update and circulate critical dates memorandum.	0.90	205.00	\$184.50
01/29/10	JNP	Email creditor regarding case status.	0.10	775.00	\$77.50
01/29/10	MAM	Update critical dates memorandum and circulate same.	1.40	205.00	\$287.00

**Task Code Total**

---

---

4.70

---

---

\$1,630.50

Invoice number 88375

12304 00002

Page 2

**CANADA**

01/05/10	JNP	Email to A. Gupta regarding Canadian tax status.	0.10	775.00	\$77.50
01/08/10	JNP	Conference with A. Gupta regarding status.	0.30	775.00	\$232.50
01/29/10	JNP	Conference with A. Gupta regarding tax issues status.	0.20	775.00	\$155.00
01/29/10	JNP	Email to Richard M. Pachulski and Robert J. Feinstein regarding tax issues status.	0.10	775.00	\$77.50
<b>Task Code Total</b>			<b>0.70</b>		<b>\$542.50</b>

**Claims Admin/Objections[B310]**

01/06/10	JNP	Review opinion on 502(d)/502((b)(9).	0.20	775.00	\$155.00
01/06/10	RJF	Review 503(b)(9) decision and emails to Committee regarding same.	0.40	855.00	\$342.00
01/06/10	JAM	Review docket, including recently filed complaints and settlements (.3.1); e-mail to I. Fredericks, M. Atkinson, J. Pomerantz re status of litigation and claims (.5); telephone conference with M. Atkinson re status of litigation and claims (.2).	3.80	750.00	\$2,850.00
01/06/10	DAA	Attention to email of R. Feinstein regarding opinion on sections 502(d) and 503(b)(9)	0.10	425.00	\$42.50
01/11/10	JNP	Conference with J. Morris regarding claims resolution issues; Follow up with E. Friedman regarding same.	0.20	775.00	\$155.00
01/11/10	JAM	Review Protiviti slide presentation (.8); telephone conference with J. Pomerantz, R. Feinstein, K. Marks re flat screen litigation (.6); telephone conference with J. Pomerantz re flat screen litigation (.1); telephone conference with J. Pomerantz re debtor process (.1).	1.60	750.00	\$1,200.00
01/13/10	JNP	Review reclamation reply brief.	0.20	775.00	\$155.00
01/19/10	JNP	Review notice of appeal on 503(b)(9) ruling.	0.10	775.00	\$77.50
01/19/10	JAM	Review docket and recent filings re claims and settlements.	1.70	750.00	\$1,275.00
01/20/10	JNP	Review notices of appeal and related pleadings.	0.20	775.00	\$155.00
01/22/10	JAM	Telephone conference with M. Atkinson, I. Fredericks, others re real estate sale status (.4); e-mail to J. Pomerantz, R. Feinstein, M. Atkinson re status of real estate sale (.2); review LOIs re potential real estate sale (.4).	1.00	750.00	\$750.00
01/26/10	RJF	Review email regarding secured administrative bar date and proposed order and motion.	0.30	855.00	\$256.50
01/26/10	RJF	Review debtor's email regarding Protiviti responses.	0.10	855.00	\$85.50
01/26/10	JAM	Review docket and recent filings.	1.20	750.00	\$900.00
01/27/10	JNP	Review bar date motion.	0.10	775.00	\$77.50
01/28/10	JAM	Review I. Fredericks e-mails, including real estate proposals (.6); e-mails to I. Fredericks re status of sale of Richmond property (.1).	0.70	750.00	\$525.00
01/29/10	SEG	Review Belmonte email re status and timing of distributions and emails to Belmonte and Jeff Pomerantz re same.	0.10	750.00	\$75.00

**Invoice number 88375**

12304 00002

**Page 3**

<b>Task Code Total</b>	<b>12.00</b>	<b>\$9,076.50</b>
------------------------	--------------	-------------------

**Compensation Prof. [B160]**

01/04/10	JNP	Review and respond to emails regarding FTI fee.	0.20	775.00	\$155.00
01/04/10	RJF	Numerous emails regarding FTI fee issue.	0.40	855.00	\$342.00
01/05/10	JNP	Review and respond to emails regarding FIT compensation.	0.20	775.00	\$155.00
01/05/10	JNP	Conference with Robert J. Feinstein regarding FTI compensation.	0.10	775.00	\$77.50
01/05/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding FTI fee issue.	0.30	855.00	\$256.50
01/05/10	RJF	Office conference with Richard M. Pachulski regarding FTI fee issue.	0.10	855.00	\$85.50
01/05/10	RJF	Attention to FTI fee issue, emails regarding same.	0.80	855.00	\$684.00
01/12/10	BDD	Email to J. Pomerantz re November monthly fee statement	0.10	235.00	\$23.50
01/12/10	BDD	Preparation of November monthly fee statement	0.20	235.00	\$47.00
01/13/10	BDD	Reconciliation of PSZJ outstanding fees	1.00	235.00	\$235.00
01/13/10	BDD	Email to J. Pomerantz re outstanding fees	0.10	235.00	\$23.50
01/19/10	JNP	Review and finalize December bill.	0.20	775.00	\$155.00
01/19/10	BDD	Preparation of December monthly fee statement	0.20	235.00	\$47.00
01/19/10	BDD	Email to J. Pomerantz and R. Feinstein re December monthly fee statement	0.10	235.00	\$23.50

<b>Task Code Total</b>	<b>4.00</b>	<b>\$2,310.00</b>
------------------------	-------------	-------------------

**General Creditors Comm. [B150]**

01/01/10	JNP	Emails with Robert J. Feinstein and Richard M. Pachulski regarding committee meeting and related.	0.10	775.00	\$77.50
01/01/10	JNP	Email to M. Atkinson regarding materials for Committee meeting.	0.10	775.00	\$77.50
01/04/10	JNP	Email regarding next committee call.	0.10	775.00	\$77.50
01/05/10	JNP	Email regarding Committee meeting.	0.10	775.00	\$77.50
01/05/10	JNP	Email to M. Atkinson regarding Committee materials.	0.10	775.00	\$77.50
01/08/10	JNP	Review materials for Committee presentation; Conference with M> Atkinson and J. Crockett regarding same.	0.80	775.00	\$620.00
01/08/10	JNP	Conference with Richard M. Pachulski regarding Committee call.	0.10	775.00	\$77.50
01/08/10	DAA	Attention to email of M. Matteo regarding critical dates; review critical dates memorandum	0.20	425.00	\$85.00
01/11/10	JNP	Participate on committee call.	0.80	775.00	\$620.00
01/11/10	JNP	Conference with E. Friedman regarding misc. issues (2x).	0.30	775.00	\$232.50
01/11/10	RMP	Review materials and prepare for and participate on client conference call regarding case issues.	1.70	925.00	\$1,572.50
01/11/10	SEG	San Protiviti update.	0.10	750.00	\$75.00

<b>Invoice number 88375</b>			12304 00002	<b>Page 4</b>		
01/11/10	RJF	Review Protiviti materials for next meeting.	0.30	855.00	\$256.50	
01/11/10	JAM	Telephone conference with J. Pomerantz, Protiviti, Committee re status of case, potential recoveries (.7)	0.70	750.00	\$525.00	
01/15/10	DAA	Attention to email of M. Matteo regarding critical dates memorandum; review memorandum	0.20	425.00	\$85.00	
01/22/10	JNP	Email to committee regarding retention plans, CRO agreement and J. Marcum agreement .	0.30	775.00	\$232.50	
01/25/10	JNP	Conference with M. Tuchin, E. Friedman and R. Neal regarding status and issues regarding management; Follow up with Richard M. Pachulski regarding same.	0.80	775.00	\$620.00	
01/29/10	DAA	Attention to email of M. Matteo regarding critical dates; review critical dates memorandum	0.20	425.00	\$85.00	
<b>Task Code Total</b>			<b>7.00</b>			<b>\$5,474.00</b>

#### **Hearings**

01/14/10	JNP	Participate in omnibus hearing on claims, reclamation and related.	3.20	775.00	\$2,480.00
01/14/10	JNP	Review agenda for hearing.	0.20	775.00	\$155.00
01/28/10	JNP	Participate in omnibus hearing.	0.30	775.00	\$232.50
<b>Task Code Total</b>			<b>3.70</b>		<b>\$2,867.50</b>

#### **Litigation (Non-Bankruptcy)**

01/05/10	JNP	Email to K. Marks regarding status.	0.10	775.00	\$77.50
01/06/10	RJF	Review flat panel emails and attachments.	0.30	855.00	\$256.50
01/07/10	RJF	Review emails regarding flat panel litigation.	0.30	855.00	\$256.50
01/08/10	JNP	Emails regarding call on flat screen litigation.	0.10	775.00	\$77.50
01/11/10	JNP	Conference with K. Marks, Robert J. Feinstein and J. Morris regarding flat screen litigation.	0.70	775.00	\$542.50
01/11/10	RJF	Call regarding flat panel litigation.	0.50	855.00	\$427.50
01/21/10	JNP	Review and respond to email fro K. Marks regarding flat panel litigation.	0.10	775.00	\$77.50
<b>Task Code Total</b>			<b>2.10</b>		<b>\$1,715.50</b>

#### **Plan & Disclosure Stmt. [B320]**

01/08/10	RMP	Review plan issues and conferences regarding same.	0.70	925.00	\$647.50
01/11/10	JNP	Review and comment on emails regarding plan confirmation process.	0.30	775.00	\$232.50
01/11/10	RJF	Emails to RMP, JP regarding plan issues, telephone conference with JNP.	0.50	855.00	\$427.50
01/11/10	RJF	Emails regarding confirmation hearing.	0.40	855.00	\$342.00

<b>Invoice number 88375</b>		12304 00002	<b>Page 5</b>		
01/12/10	RMP	Continue to deal with plan issues and conferences with J. Pomerantz and telephone conference with Tuchin regarding same, and review e-mails regarding same.	1.20	925.00	\$1,110.00
01/15/10	RJF	Emails regarding adjournment of confirmation.	0.20	855.00	\$171.00
01/19/10	JNP	Review notice of continued confirmation hearing.	0.10	775.00	\$77.50
01/22/10	JNP	Review and respond to email from I. Gold regarding confirmation process.	0.10	775.00	\$77.50
01/25/10	JNP	Email regarding creditor regarding status of plan confirmation process.	0.10	775.00	\$77.50
01/25/10	RMP	Deal with Siegel and employee issues and follow-up with JNP regarding same.	0.80	925.00	\$740.00
01/26/10	RMP	Various e-mails and telephone conferences regarding case issues.	1.30	925.00	\$1,202.50
01/27/10	JNP	Review emails regarding plan issues and management.	0.20	775.00	\$155.00
01/29/10	JNP	Email regarding Plan confirmation continuance.	0.10	775.00	\$77.50
01/30/10	RJF	Emails Jeffrey N. Pomerantz, Richard M. Pachulski regarding plan issues.	0.30	855.00	\$256.50
<b>Task Code Total</b>			<b>6.30</b>		<b>\$5,594.50</b>

**Retention of Prof. [B160]**

01/04/10	RMP	Continue to deal with CRO issues.	0.70	925.00	\$647.50
01/05/10	RMP	Deal with CRO and FTI issues.	1.80	925.00	\$1,665.00
01/06/10	RMP	Continue dealing with CRIO, plan and FTI issues.	1.40	925.00	\$1,295.00
01/06/10	JNP	Review CRO agreement.	0.10	775.00	\$77.50
01/06/10	RJF	Review and comment on draft Siegel engagement letter.	0.50	855.00	\$427.50
01/07/10	RMP	Review various e-mails and conference with J. Pomerantz regarding Plan and CRO issues.	1.10	925.00	\$1,017.50
01/08/10	RMP	Review draft CRO engagement letter and e-mails regarding same.	0.40	925.00	\$370.00
01/11/10	RMP	Deal with confirmation and FTI issues and e-mails regarding same.	1.30	925.00	\$1,202.50
01/13/10	JNP	Conference with A. Siegel regarding status.	0.20	775.00	\$155.00
01/13/10	RMP	Review e-mails regarding FTI and respond to same.	0.40	925.00	\$370.00
01/13/10	RJF	Review emails, draft response to Galardi regarding FT1, plan issues.	0.40	855.00	\$342.00
01/18/10	RJF	Review revised Siegel engagement letter, emails regarding same.	0.80	855.00	\$684.00
01/19/10	JNP	Consider issues regarding transition including Conference with Robert J. Feinstein and Richard M. Pachulski	1.30	775.00	\$1,007.50
01/19/10	RJF	Telephone conferences with Jeffrey N. Pomerantz, Richard M. Pachulski regarding Siegel retention.	0.40	855.00	\$342.00
01/19/10	RJF	Telephone conference with Jeffrey N. Pomerantz, Siegel regarding retention.	0.30	855.00	\$256.50
01/20/10	JNP	Review proposed retention plan and emails with Robert J. Feinstein regarding same.	0.30	775.00	\$232.50
01/20/10	JNP	Review Marcum retention agreement.	0.20	775.00	\$155.00

<b>Invoice number 88375</b>		12304 00002	<b>Page 6</b>
01/20/10	JNP	Review Crow agreement regarding CRO agreement.	0.30 775.00 \$232.50
01/20/10	RJF	Review Marcum, Siegel contract markups and emails Jeffrey N. Pomerantz regarding same.	0.40 855.00 \$342.00
01/21/10	JNP	Email regarding plan status and management issues.	0.10 775.00 \$77.50
01/22/10	JNP	Consider issues regarding retention plan and emails regarding same.	0.30 775.00 \$232.50
01/22/10	JNP	Conference with M. Atkinson regarding retention plan issues; Review email regarding same.	0.20 775.00 \$155.00
01/22/10	RJF	Emails and internal telephone conferences regarding new retention plan, Marcum.	0.40 855.00 \$342.00
01/22/10	RJF	Review Marcum consulting agreement, revised Siegal engagement letter and telephone conference with Jeffrey N. Pomerantz regarding same.	1.30 855.00 \$1,111.50
01/22/10	RJF	Review proposed employee incentive program and emails regarding same.	0.40 855.00 \$342.00
01/22/10	JNP	Conference with Robert J. Feinstein regarding CRO issues.	0.20 775.00 \$155.00
01/22/10	JNP	Review and comment on J. Marcum agreement.	0.20 775.00 \$155.00
01/25/10	JNP	Email to committee regarding retention plan.	0.20 775.00 \$155.00
01/25/10	RJF	Call with Jeffrey N. Pomerantz, committee members regarding Marcum , bonus plan and Crowe agreement.	0.70 855.00 \$598.50
01/25/10	RJF	Telephone conference with Jeffrey N. Pomerantz and emails regarding same.	0.30 855.00 \$256.50
01/26/10	JNP	Review emails regarding retention plan and related.	0.20 775.00 \$155.00
01/26/10	JNP	Emails regarding retention plan for employees.	0.20 775.00 \$155.00
01/26/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding Marcum issue.	0.20 855.00 \$171.00
01/27/10	RJF	Emails regarding retention plan, Marcum agreement.	0.40 855.00 \$342.00
01/27/10	RJF	Emails Jeffrey N. Pomerantz, Richard M. Pachulski, G. Galardi regarding Marcum, Crowe, bonuses.	0.50 855.00 \$427.50
01/27/10	RJF	Telephone conference with Jeffrey N. Pomerantz regarding Marcum, Crowe, bonuses.	0.30 855.00 \$256.50
01/27/10	JNP	Conference with Richard M. Pachulski regarding management issues status.	0.10 775.00 \$77.50
01/29/10	JNP	Review and comment on employee retention plan motion.	0.20 775.00 \$155.00
01/29/10	RJF	Review draft motion to approve new employee retention plan.	0.30 855.00 \$256.50
01/29/10	RJF	Review revise Crowe engagement letter and emails, telephone conference with Jeffrey N. Pomerantz regarding same.	0.30 855.00 \$256.50
<b>Task Code Total</b>		<b>19.30</b>	<b>\$16,654.50</b>
<b>Total professional services:</b>		60.30	<b>\$46,243.00</b>

**Costs Advanced:**

12/24/2009	CC	Conference Call [E105] AT&T CONFERENCE CALLS JNP	\$5.97
01/04/2010	PAC	12304.00002 PACER Charges for 01-04-10	\$0.72

**Invoice number 88375**

12304 00002

**Page 7**

01/05/2010	PAC	12304.00002 PACER Charges for 01-05-10	\$2.56
01/06/2010	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
01/07/2010	PAC	12304.00002 PACER Charges for 01-07-10	\$10.64
01/07/2010	RE2	Reproduction Scan Copy (36 @ .10 PER PG)	\$3.60
01/08/2010	PAC	12304.00002 PACER Charges for 01-08-10	\$17.04
01/11/2010	PAC	12304.00002 PACER Charges for 01-11-10	\$14.56
01/11/2010	RE2	SCAN/COPY ( 34 @0.10 PER PG)	\$3.40
01/12/2010	RE	(AGR 91 @0.10 PER PG)	\$9.10
01/13/2010	PAC	12304.00002 PACER Charges for 01-13-10	\$27.20
01/14/2010	PAC	12304.00002 PACER Charges for 01-14-10	\$18.48
01/15/2010	PAC	12304.00002 PACER Charges for 01-15-10	\$9.04
01/19/2010	RE	(AGR 36 @0.10 PER PG)	\$3.60
01/19/2010	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
01/19/2010	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
01/21/2010	PAC	12304.00002 PACER Charges for 01-21-10	\$29.76
01/22/2010	PAC	12304.00002 PACER Charges for 01-22-10	\$10.48
01/25/2010	PAC	12304.00002 PACER Charges for 01-25-10	\$6.08
01/26/2010	PAC	12304.00002 PACER Charges for 01-26-10	\$10.40
01/27/2010	PAC	12304.00002 PACER Charges for 01-27-10	\$9.84
01/28/2010	PAC	12304.00002 PACER Charges for 01-28-10	\$10.72
01/29/2010	PAC	12304.00002 PACER Charges for 01-29-10	\$20.16
01/29/2010	RE2	SCAN/COPY ( 27 @0.10 PER PG)	\$2.70
01/29/2010	RE2	SCAN/COPY ( 27 @0.10 PER PG)	\$2.70

Total Expenses: **\$229.35**

**Summary:**

Total professional services	\$46,243.00
Total expenses	\$229.35
<b>Net current charges</b>	<b>\$46,472.35</b>
Net balance forward	\$16,276.73
<b>Total balance now due</b>	<b>\$62,749.08</b>

BDD	Dassa, Beth D.	1.70	235.00	\$399.50
DAA	Abadir, David A.	0.70	425.00	\$297.50
JAM	Morris, John A.	11.10	750.00	\$8,325.00
JNP	Pomerantz, Jeffrey N.	16.60	775.00	\$12,865.00
MAM	Matteo, Mike A.	3.60	205.00	\$738.00
RJF	Feinstein, Robert J.	13.60	855.00	\$11,628.00
RMP	Pachulski, Richard M.	12.80	925.00	\$11,840.00

**Invoice number 88375**

12304 00002

**Page 8**

SEG	Goldich, Stanley E.	0.20	750.00	\$150.00
		60.30		\$46,243.00

### **Task Code Summary**

		<b>Hours</b>	<b>Amount</b>
AD	Asset Disposition [B130]	0.50	\$377.50
CA	Case Administration [B110]	4.70	\$1,630.50
CN	CANADA	0.70	\$542.50
CO	Claims Admin/Objections[B310]	12.00	\$9,076.50
CP	Compensation Prof. [B160]	4.00	\$2,310.00
GC	General Creditors Comm. [B150]	7.00	\$5,474.00
HR	Hearings	3.70	\$2,867.50
LN	Litigation (Non-Bankruptcy)	2.10	\$1,715.50
PD	Plan & Disclosure Stmt. [B320]	6.30	\$5,594.50
RP	Retention of Prof. [B160]	19.30	\$16,654.50
		60.30	\$46,243.00

### **Expense Code Summary**

Conference Call [E105]	\$5.97
Pacer - Court Research	\$197.68
Reproduction Expense [E101]	\$12.70
Reproduction/ Scan Copy	\$13.00
	\$229.35